solvency ratios

debt to equity ratio=-dbt/equity(sharhld.rfund)	total asset to debt ratio=TA /Dbt	proprietary ratio= shareholders funds or proprietors funds or equity/ TA	equity= share cpt+ reserves&surplus	equity= share cpt+ reserves &surplus
equity-=NC-A+WC-NCL	CA= CI+ invt+TR +cash &cash equivl.nts+ ST loans &advances			
debt= LT.borrowing (debentures,-mortage loan,public dep) +LT.prov	NCA=property ,plant & eqp.+intangible assets+NCI+ LT loans& advances			

activity/ turnover ratios

inventory turnover ratio= crfo/ avg inventory	interest coverage ratio= profit before interest& tax/ interest on LTD	trade receivables turnover ratio=-crfo/ ATR	trade payables turnover ratio= net credit purchases/ ATP
inventory turnover ratio=-crfo/ avg inventory	profit before interest and tax= profit after tax+ tax +interest.	trade receivables turnover ratio=-crfo/ ATR	trade payables turnover ratio= net credit purchases/ ATP

crfo=opening inventory+ net purchase+ direct expense -closing inventory

crfo= cost of material consumed +purchase of stock in trade +change in inventory of finished goods +direct exp.

crfo= rfo- GP

liquidity ratios

current ratio= CA/CL	liquid/quick ratio= LAorQA/CL
wc=ca- cl	QA= CA- inventories-prepaid exp.

profitability ratios

GP ratio= GP/rfo ×100	operating ratio= crfo+Operating exp/ rfo ×100 OR operating cost/ rfo×100	operating profit ratio= operating profit / rfo×100	net profit ratio= NP after tax /rfo ×100	return on invst/cpt employed= profit before interest,tax &dividend/ cpt employedOR operating cost/ rfo ×100

profitability ratios (cont)

WC=rfo -cfo	operating expenses= employees benefit exp + deprec &amortisation exp +other exp	OP=np +non-operating exp - non-operating income	np after tax= gp + other income - indirect expenses -tax	capital employed= asset side: NCA +WC libility side: share cpt+reserves and surplus +LTB +LTP
working capital turnover ratio= rfo/ WC	rfo= sales -sales return			

percentage

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